

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 3307 of 1989

For Approval and Signature:

Hon'ble CHIEF JUSTICE MR.K.G.BALAKRISHNAN and
MR.JUSTICE M.S.SHAH

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1. Whether Reporters of Local Papers may be allowed to see the judgements?-No.
 2. To be referred to the Reporter or not?-No.
 3. Whether Their Lordships wish to see the fair copy of the judgement?-No.
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?-No.
 5. Whether it is to be circulated to the Civil Judge?-No.
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GUJ TIMBER MERCHANTS

FEDERATION

Versus

UNION OF INDIA

Appearance:

MR KS NANAVATI for Petitioners

RULE NOT RECD BACK for Respondent No. 1

MR RP BHATT for Respondent No. 2

CORAM : CHIEF JUSTICE MR.K.G.BALAKRISHNAN and
MR.JUSTICE M.S.SHAH

Date of decision: 04/11/98

ORAL JUDGEMENT:(Per K.G. Balakrishnan, C.J.)

The petitioners are Timber Merchants and they challenge the vires of Section 44AC of the Income Tax Act, 1961, alleging that levy of presumptive tax is illegal and unconstitutional. The petitioners have prayed that Section 44AC of the Income Tax Act, 1961 be declared null and void. Section 44AC has been omitted by Finance Act 18 of 1992, which came into force on 1.4.1993. Therefore, the relief sought for in the Special Civil Application has become infructuous. The Special Civil Application is disposed of accordingly. Rule is discharged. No costs.

(apj)